

# Reporting in the area of sustainable development with information technology application

Kazan Federal University, 420008, Kremlevskaya 18, Kazan, Russia

---

## Abstract

© 2018 by the authors. The aim of the present article is substantiation of theoretical provisions and development of practical recommendations for reporting in the field of sustainable development formation in compliance with the international standard “Guidelines for sustainability reporting” elaborated within the scope of Global Reporting Initiative. The research objectives are to study the content of non-financial reporting generated in compliance with the Global Reporting Initiative (GRI) guidelines and to offer new methodological approaches towards sustainability reporting formation. Using such general scientific methods as systematic approach, comparison, method of systematization and generalization of data, the research work revealed the essence, content, principles of formation and reporting structure in the field of sustainable development. The work contains recommendations on social activity accounting organization with the use of information technology, such as: supplementary invoices application for accounting, and development of forms for reports containing information of social character.

<http://dx.doi.org/10.5267/j.msl.2018.5.008>

---

## Keywords

Global reporting initiative (GRI), Information technologies, Reporting guidelines, Sustainability reporting

## References

- [1] Ahmad, N. K. W., de Brito, M. P., Rezaei, J., & Tavasszy, L. A. (2017). An integrative framework for sustainable supply chain management practices in the oil and gas industry. *Journal of Environmental Planning and Management*, 60(4), 577-601.
- [2] Alonso-Almeida, M., Llach, J., & Marimon, F. (2014). A closer look at the ‘Global Reporting Initiative’ sustainability reporting as a tool to implement environmental and social policies: A worldwide sector analysis. *Corporate Social Responsibility and Environmental Management*, 21(6), 318-335.
- [3] Barkemeyer, R., Preuss, L., & Lee, L. (2015). On the effectiveness of private transnational governance regimes—Evaluating corporate sustainability reporting according to the Global Reporting Initiative. *Journal of World Business*, 50(2), 312-325.
- [4] Brown, H. S., De Jong, M., & Lessidrenska, T. (2009). The rise of the Global Reporting Initiative: a case of institutional entrepreneurship. *Environmental Politics*, 18(2), 182-200.
- [5] Fakhretdinova, E.N., Klychova, G.S., Klychova, A.S., & Antonova N.V. (2015). Development of accounting and financial reporting for small and medium-sized businesses in accordance with international financial reporting standards. *Asian Social Science*. 11(11), 318-322.
- [6] Fuente, J. A., García-Sánchez, I. M., & Lozano, M. B. (2017). The role of the board of directors in the adoption of GRI guidelines for the disclosure of CSR information. *Journal of Cleaner Production*, 141, 737-750.

- [7] Global Reporting Initiative. (2016). Consolidated set of GRI sustainability reporting standards.
- [8] González, M., del Mar Alonso-Almeida, M., Avila, C., & Dominguez, D. (2015). Modeling sustainability report scoring sequences using an attractor network. *Neurocomputing*, 168, 1181-1187.
- [9] Grafé-Buckens, A., & Jankowska, B. (2001). Toward a common framework for corporate sustainability reporting. *Journal of Environmental Assessment Policy and Management*, 3(1), 123-165.
- [10] Klychova, G.S., Zakirova, A.R., Zakirov Z.R., & Iskhakov, A.T. (2014). Development of primary accounting of crop farming products arrival. *Bulletin of Kazan State Agrarian University*, 34(4), 23-28.
- [11] Klychova, G.S., Zakirova, A.R., & Kamilova, E.R. (2015). Social initiatives accounting development in agricultural organizations. *Kazan SAU Bulletin*, 35(1), 25.
- [12] Klychova, G.S., Zakirova, A.R., & Kamilova, E.R. (2016). The Methodological instruments of social audit in the agricultural companies development. *International Business Management*, 10, 5254-5260.
- [13] Klychova G.S., Ziganshin B.G., Zakirova A.R., Valieva G.R. and Klychova A.S., (2017). Benchmarking as an efficient tool of social audit development. *Journal of Engineering and Applied Sciences*, 12, 4958-4965.
- [14] Letsoalo, B., Coetzee, J., & Ukpere, W. (2014). Stakeholders' Perceptions of a Human Resources Development Intervention. *Mediterranean Journal of Social Sciences*, 5(1), 740.
- [15] Levy, D. L., Szejnwald Brown, H., & De Jong, M. (2010). The contested politics of corporate governance: The case of the global reporting initiative. *Business & Society*, 49(1), 88-115.
- [16] Marimon, F., del Mar Alonso-Almeida M., del Pilar Rodríguez, M., & Alejandro, K. A. C. (2012). The worldwide diffusion of the global reporting initiative: what is the point?. *Journal of Cleaner Production*, 33, 132-144.
- [17] McElhaney, K. (2009). A strategic approach to corporate social responsibility. *Leader to Leader*, 52(1), 30-36.
- [18] Needles Jr, B. E., Frigo, M. L., Powers, M., & Shigaev, A. (2016). Integrated reporting and sustainability reporting: An exploratory study of high performance companies. In *Performance Measurement and Management Control: Contemporary Issues* (pp. 41-81). Emerald Group Publishing Limited.
- [19] Skouloudis, A., Evangelinos, K., & Kourmousis, F. (2010). Assessing non-financial reports according to the Global Reporting Initiative guidelines: evidence from Greece. *Journal of Cleaner Production*, 18(5), 426-438.
- [20] Stec, S., Paszkiewicz, M., & Antypas, A. (2017). Is the time ripe for global binding norms for corporate accountability?. *International Journal of Innovation and Sustainable Development*, 11(2-3), 130-148.
- [21] Stenzel, P. L. (2010). Sustainability, the triple bottom line, and the global reporting initiative. *Global Edge business review*, 4(6), 1-2.
- [22] Toppinen, A., Li, N., Tuppur, A., & Xiong, Y. (2012). Corporate responsibility and strategic groups in the forest-based industry: Exploratory analysis based on the Global Reporting Initiative (GRI) framework. *Corporate Social Responsibility and Environmental Management*, 19(4), 191-205.
- [23] Toppinen, A., & Korhonen-Kurki, K. (2013). Global Reporting Initiative and social impact in managing corporate responsibility: a case study of three multinationals in the forest industry. *Business ethics: A European review*, 22(2), 202-217.
- [24] Willis, A. (2003). The role of the global reporting initiative's sustainability reporting guidelines in the social screening of investments. *Journal of Business Ethics*, 43(3), 233-237.